



TOWN OF STONINGTON

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Senator John W. Fonfara, Co-Chair
Representative Jason Rojas, Co-Chair

Members of the Finance, Revenue, & Bonding Committee

RE: HB 7192 An Act Concerning Municipal and Regional Opportunities and Efficiencies

Thank you for holding this important hearing on an issue that hurts towns like Stonington. The Town of Stonington is opposed to portions of House Bill 7192 that creates additional layers of government, relinquishing local governmental control and efficiencies.

Realign revaluation cycles by location (Sec. 13 HB 7192)

This proposal will restrict municipalities from competitive selection of revaluation companies. This act assumes that each region will use and select the same revaluation company and or employees to conduct the town/cities revaluation. In house revaluations would also be an option for some municipalities that have sufficient staff to handle the process or may do a portion of the municipality over the ten-year cycle. Costs are based upon parcel count and the requirements of the contract which will not change unless the services provided are reduced. Towns/cities will be competing against one another for employees of the company to attend to their needs. What is the impact on a municipality if a company does not meet its obligations? How are the revaluation contracts reviewed and approved? Presently a project manager oversees more than one town/city; however, even though it may be convenient for the company to provide a project manager by location the town/city may not accept that individual based upon experience and specific needs of the municipality.

Performance based testing standards were adopted as state regulation after highly qualified experts associated with the International Association of Assessing Officers, Inc., were contracted by the Office of Policy and Management. Hearings were conducted with recommendations and final regulations resulted. Municipalities presently have two options in conducting a revaluation. The revaluation must be in accordance with either standard: (1) Ratio Testing; or (2) Procedural Testing Standards. The revaluation is required to meet the standards.

Revaluation cycles were initially established to spread out evenly town/cities so as not to overburden companies and drive costs up. Changing the cycle requires an additional cost to municipalities if they are required to complete another revaluation prior to the five-year cycle.

In cases where municipalities want to consolidate their revaluations they have that option presently. Voluntary regional cooperation when appropriate without government mandates.

Reporting on the revaluation §13(i) is already required by municipalities following the implementation of the perfected revaluation, which precedes the Board of Assessment Appeals completion. All other data on the Grand List is transmitted electronically in accordance with §12-120, which is subsequently reported by the Office of Policy and Management to the General Assembly committee on finance, revenue and bonding (§12-120a). Reporting to a regional authority is another layer of government requiring costs/budget to operate.

Connecticut Institute of Municipal Studies reported on "Property Revaluation Project", February 1994. One such area was to fund the State Appeals Board. This would reduce costs to municipalities providing a special appeal's board to expedite the dispute resolution process that are versed in assessment law and mass appraisal.

Regional Assessment and Collection Division

Section 14, is an additional layer of reporting that does not ensure confidentiality of income and expense forms or replace knowledgeable individuals that are familiar with the local businesses or local markets. Local assessment offices process transfers, splits, subdivisions, motor vehicles and know their individual market areas. Questions arise as to where does an individual go to file or process local forms or resolve disputes? The state was not able to maintain the oversight of a uniform declaration so the responsibility was transferred to the local municipalities. It is inconceivable to believe another layer of government is going to be less burdensome and more transparent than what presently exists.

Merging the assessment and tax collection functions within municipalities based upon number of parcels is flawed. The number of parcels does not indicate the complexities of a municipality. A municipality with 9,000 parcels that is a tourist center with a Borough and eleven fire districts is not similar to a 6,000, parcel rural municipality.

This bill also focuses on embezzlement and the implementation of state auditors, which is a fundamental concern when offices are merged that were separated for the purpose of check and balances. Staff members that made value corrections could now also adjust the tax. Positions are clearly defined to prevent such improprieties presently. There is no savings in merging offices unless the same individuals are doing both the valuation and collecting which creates a greater probability of inequities and higher risk of embezzlement. The present municipalities that share these offices may have employees with high ethical standards; however, the reason for the separation was to eliminate abuses and risk of temptation that have occurred in the past. The failure to consolidate the offices by a municipality results in an imposition of grant loss only deteriorates the system and places a further burden on municipalities.

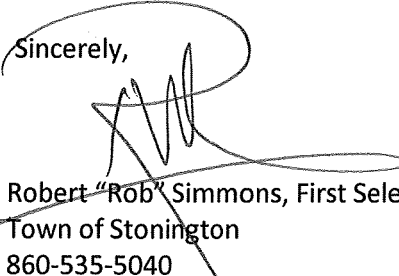
Stonington is in favor of the appointment of a tax collector. It is in the best interest of Stonington to appoint a certified, qualified tax Collector to administrate the duties of the tax office.

Areas that would be of greater assistance is under §2. (5) standardization of permits and permit processing among existing building permit software and computer mass appraisal systems for greater efficiencies. Most towns/cities do not have an efficient way of transferring information among the Planning, Building and Assessment Departments. Information should flow electronically with limited effort in transferring data into each department's database systems.

Tax reform should improve an existing process or system not place a greater strain on present resources at a higher cost to the municipality.

Thank you for your consideration of our views. Please do not carry this bill forward as submitted.

Sincerely,


Robert "Rob" Simmons, First Selectman
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*Thank for all you
are doing in these
tough times.*